General Assembly

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Sixty-first session
Agenda item 115

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/61/631)*]

61/233. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Reaffirming its resolutions 50/222 of 11 April 1996, 51/218 E of 17 June 1997, 52/212 B of 31 March 1998, 53/204 of 18 December 1998, 53/221, section VIII, of 7 April 1999, 54/13 B of 23 December 1999, 55/220 A of 23 December 2000, 55/220 B and C of 12 April and 14 June 2001, 57/278 A of 20 December 2002 and 60/234 A of 23 December 2005 and 60/234 B of 30 June 2006,

Having considered, for the period ended 31 December 2005, the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors on the United Nations,[1] the International Trade Centre UNCTAD/WTO,[2] the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Children's Fund,[5] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[6] the United Nations Institute for Training and Research,[7] the voluntary funds administered by the United Nations High Commissioner for Refugees,[8] the Fund of the United Nations Environment Programme,[9] the United Nations Population Fund,[10] the United Nations Human Settlements Programme,[11] the Fund of the United Nations International Drug Control Programme,[12] the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International

[1] *Official Records of the General Assembly, Sixty-first Session, Supplement No. 5* (A/61/5), vol. I.
[2] Ibid., vol. III.
[3] Ibid., vol. IV.
[4] Ibid., *Supplement No. 5A* (A/61/5/Add.1).
[5] Ibid., *Supplement No. 5B* (A/61/5/Add.2).
[6] Ibid., *Supplement No. 5C* (A/61/5/Add.3).
[7] Ibid., *Supplement No. 5D* (A/61/5/Add.4).
[8] Ibid., *Supplement No. 5E* (A/61/5/Add.5).
[9] Ibid., *Supplement No. 5F* (A/61/5/Add.6).
[10] Ibid., *Supplement No. 5G* (A/61/5/Add.7).
[11] Ibid., *Supplement No. 5H* (A/61/5/Add.8).
[12] Ibid., *Supplement No. 5I* (A/61/5/Add.9).

Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 [13] and the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991,[14] the concise summary of principal findings and conclusions contained in the reports prepared by the Board of Auditors,[15] the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the implementation of its recommendations on the financial statements of the funds and programmes of the United Nations for the financial period ended 31 December 2005,[16] and the report of the Advisory Committee on Administrative and Budgetary Questions,[17]

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors for the above-mentioned organizations;

2. *Approves* the recommendations and conclusions contained in the reports of the Board of Auditors;

3. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[17]

4. *Recalls* the relevant provisions of the Financial Regulations and Rules of the United Nations;[18]

5. *Notes* that the opinion expressed in paragraph 28 of the report of the Advisory Committee on Administrative and Budgetary Questions does not constitute another request by the Advisory Committee for certain specific examinations;

6. *Emphasizes* that the Board of Auditors shall be completely independent and solely responsible for the conduct of the audit;

7. *Decides* to consider further the reports of the Board of Auditors on the International Criminal Tribunal for Rwanda and the International Tribunal for the Former Yugoslavia under the respective agenda items relating to the Tribunals;

8. *Expresses concern* that the United Nations Office for Project Services was unable to submit its financial statements to the Board of Auditors and thereby prevented the Board from expressing an opinion on the financial statements, and requests the Office to ensure that this situation is not repeated in future;

9. *Notes* that the report of the Board of Auditors on the financial statements of the United Nations Office for Project Services will be submitted to the General Assembly at the first part of its resumed sixty-first session;

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[13] Ibid., *Supplement No. 5K* and corrigendum (A/61/5/Add.11 and Corr.1).

[14] Ibid., *Supplement No. 5L* and corrigendum (A/61/5/Add.12 and Corr.1).

[15] See A/61/182.

[16] A/61/214 and Add.1.

[17] A/61/350.

[18] ST/SGB/2003/7.

10. *Commends* the Board of Auditors for the superior quality of its reports, in particular with respect to its comments on the management of resources and improving the presentation of financial statements;

11. *Recalls* section VI, paragraph 12, of its resolution 57/292 of 20 December 2002 and paragraph 1 of its resolution 58/267 A of 23 December 2003;

12. *Encourages* the Secretary-General to take into account the relevant experience of the funds and programmes of the United Nations in the process of replacing the Integrated Management Information System with a next-generation enterprise resource planning system or other comparable system, with a view to properly assessing and taking into account the risks and challenges involved in implementing and maintaining such a system;

13. *Recalls* section II, paragraph 5, of its resolution 60/283 of 7 July 2006, and requests the Secretary-General to include information on the measures taken to ensure that the United Nations benefits from the experience gained by its funds and programmes in the implementation of a next-generation enterprise resource planning system or other comparable system, as well as proposals to address any potential problem areas;

14. *Welcomes* the information contained in the report of the Board of Auditors and its focus on the implementation of the International Public Sector Accounting Standards in the United Nations system, and emphasizes the importance of appropriate audit coverage on this issue in its future reports;

15. *Requests* the Secretary-General to include, in his report to be submitted to it at the first part of its resumed sixty-first session, information on its decision on the accounting task force and its interaction with other entities that will be affected by the implementation of the International Public Sector Accounting Standards, as well as the status of implementation and outstanding requirements;

16. *Takes note* of the reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the implementation of its recommendations on the financial statements of the funds and programmes of the United Nations for the financial period ended 31 December 2005;[16]

17. *Reiterates its request* to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner and to hold programme managers accountable for non-implementation of the recommendations;

18. *Requests* the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the financial statements of its funds and programmes a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented which are two or more years old;

19. *Also requests* the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities for their implementation and the office holders to be held accountable;

20. *Emphasizes* that the forthcoming change of management should not hinder the implementation of the recommendations of the Board of Auditors;

21. *Requests* the Secretary-General, in accordance with paragraph 6 of its resolution 59/264 A of 23 December 2004, to take the necessary measures to make certain that the editing and translation of the reports of the Board of Auditors are completed in a manner that would ensure that they are submitted to the General Assembly in accordance with the six-week rule and thereby enable Member States to have adequate time to consider the large volume of reports prior to the sixty-third session of the Assembly.

84th plenary meeting
22 December 2006